

vehicles operated by any volunteer fire company or nonprofit volunteer rescue squad incorporated in this State, and in the case of a chapter of the American Red Cross and by any bona fide unit of a national veterans' organization such statement shall set forth the total amount of such fuel so purchased and used in the vehicles operated by said chapters, the Comptroller, upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used other than for motor vehicles as aforesaid. Beginning in fiscal year 1985 and in all subsequent years, the Comptroller shall determine the amount of refund on the basis of the rate of tax applicable during the month when the applicant for the refund purchased the motor vehicle fuel with respect to which a refund is claimed.

(b) (1) (i) An aircraft manufacturing company that is located in the State of Maryland and that dispenses aviation gasoline or turbine fuel to aircraft may present to the Comptroller, a statement that includes the date of purchase and the number of gallons of aviation gasoline or turbine fuel purchased for aviation purposes, supported by vouchers.

(ii) The Comptroller on presentation of a statement and vouchers prescribed under subparagraph (i) of this paragraph, shall repay to the aircraft manufacturing company, from the taxes collected on aviation gasoline or turbine fuel the sum of 4 cents for each gallon of fuel on which the tax was paid by the aircraft manufacturing company.

(iii) A person that engages in agricultural activities, and uses an aircraft for agricultural purposes at least 70 percent of the time the aircraft is used, is eligible for a refund under this section if the person demonstrates through presentation to the Comptroller of a statement and vouchers prescribed in subparagraph (i) of this paragraph the person paid the 4 cent tax and that the person used aviation gasoline or turbine fuel in an aircraft.

(2) (i) Except as provided in § 136A of this article, it is illegal for a retail aviation gasoline or turbine fuel dealer or an aircraft manufacturing company to sell, give, dispense, or deliver aviation gasoline or turbine fuel to any person for use in aircraft without collecting the license tax.

(ii) A retail aviation [gasoline or turbine] fuel dealer, or an aircraft manufacturing company located in the State of Maryland that dispenses aviation gasoline or turbine fuel to aircraft, who violates the provisions of this section shall, on conviction, be subject to a fine not exceeding \$1,000 or to imprisonment for not more than 6 months or both.

(3) The Comptroller shall adopt regulations establishing uniform requirements for invoices used by retail aviation [gasoline] FUEL dealers in dispensing aviation gasoline and turbine fuel.